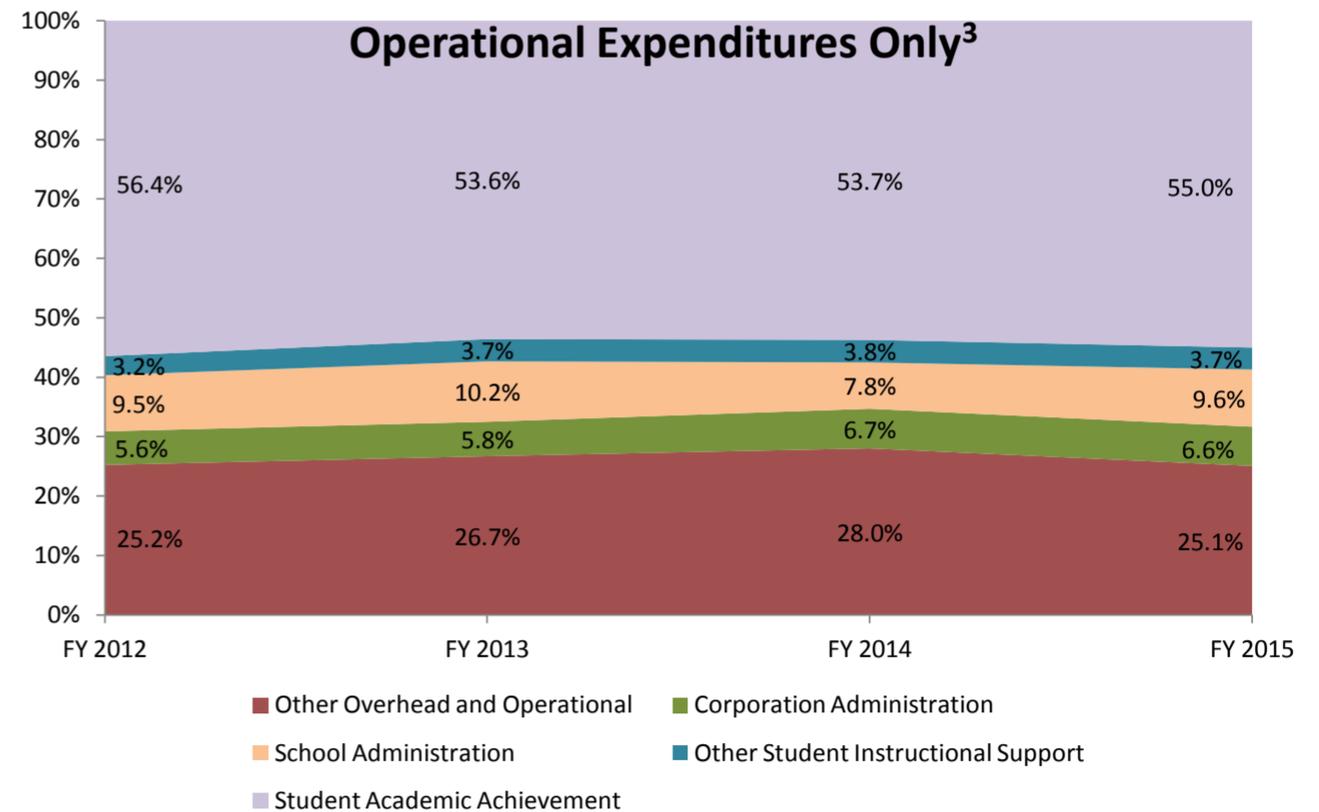
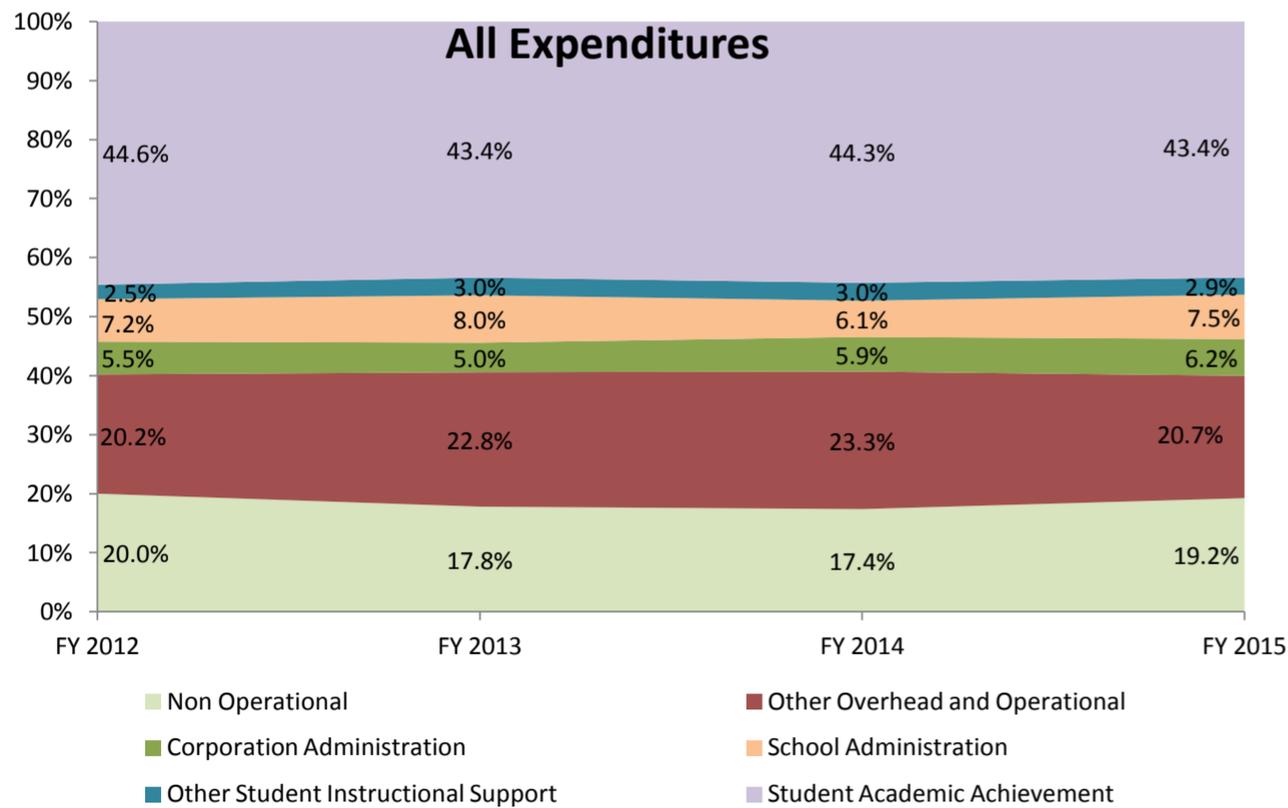


School Corporation Expenditures by Account
Biannual Financial Report Data
Daleville Community Schools (1940)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$2,924,954	45.5%	\$2,940,040	41.7%	\$3,635,731	44.6%	\$3,667,006	43.4%	\$3,639,864	44.3%	\$3,496,532	43.4%
Student Instructional Support	\$469,503	7.3%	\$631,461	9.0%	\$786,488	9.6%	\$931,991	11.0%	\$753,144	9.2%	\$841,435	10.4%
Total	\$3,394,456	52.8%	\$3,571,501	50.7%	\$4,422,219	54.2%	\$4,598,996	54.4%	\$4,393,009	53.4%	\$4,337,967	53.8%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,197,210	34.2%	\$2,009,156	28.5%	\$2,100,720	25.8%	\$2,348,181	27.8%	\$2,398,012	29.2%	\$2,172,520	26.9%
Non Operational	\$835,610	13.0%	\$1,464,178	20.8%	\$1,631,220	20.0%	\$1,504,864	17.8%	\$1,429,468	17.4%	\$1,551,571	19.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,032,820	47.2%	\$3,473,334	49.3%	\$3,731,941	45.8%	\$3,853,045	45.6%	\$3,827,479	46.6%	\$3,724,091	46.2%

Grand Total	\$6,427,277	\$7,044,834	\$8,154,159	\$8,452,041	\$8,220,488	\$8,062,059
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Daleville Community Schools (1940)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$0	\$0	\$0	\$0	NA	NA	NA
11100	Regular Programs	Elementary	\$1,054,088	\$1,296,176	\$1,335,264	\$1,287,733	22.2%	-0.7%	-3.6%
11200	Regular Programs	Middle/Junior High	\$0	\$0	\$0	\$0	NA	NA	NA
11300	Regular Programs	High School	\$769,318	\$971,986	\$1,118,710	\$1,172,389	52.4%	20.6%	4.8%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$0	\$0	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$50,000	\$61,675	\$68,402	\$119,299	138.6%	93.4%	74.4%
12900	Special Programs	Other Special Programs	\$0	\$0	\$0	\$4,547	NA	NA	NA
13600	Adult/Cont. Ed. Programs	Special Interest Programs	\$0	\$0	\$0	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$0	\$0	\$7,393	\$0	NA	NA	NA
15100	Enrichment Programs	Non-Credit	\$0	\$0	\$0	\$0	NA	NA	NA
17600	Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$0	\$0	\$0	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$0	\$5,409	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$19,348	\$16,560	\$42,159	\$26,157	35.2%	58.0%	-38.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$1,865	\$0	\$0	NA	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$75,097	\$0	\$53,950	\$33,707	-55.1%	NA	-37.5%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$162,224	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$2,130,074	\$2,348,262	\$2,631,286	\$2,643,833	24.1%	12.6%	0.5%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$34,552	\$48,640	\$73,516	\$73,978	114.1%	52.1%	0.6%
21340	Students	Health Services - Nurse Services	\$32,922	\$37,918	\$70,362	\$70,912	115.4%	87.0%	0.8%
24100	School Administration	Office of The Principal	\$300,138	\$443,120	\$450,662	\$484,790	61.5%	9.4%	7.6%
Student Instructional Support Total			\$367,612	\$529,677	\$594,540	\$629,680	71.3%	18.9%	5.9%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$12,250	\$13,057	\$12,974	\$13,673	11.6%	4.7%	5.4%
23150	General Administration	Board of Education - Legal Services	\$505,548	\$3,908	\$11,217	\$18,472	-96.3%	372.6%	64.7%
23160	General Administration	Board of Education - Promotion Expenses	\$179	\$0	\$0	\$0	NA	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$151,366	\$277,757	\$226,263	\$221,108	46.1%	-20.4%	-2.3%
23220	General Administration	Executive Administration - Community Relations	\$5,678	\$2,164	\$87	\$0	NA	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$13,829	\$18,218	\$24,007	\$28,289	104.6%	55.3%	17.8%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$0	\$0	\$0	NA	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$0	\$0	\$0	NA	NA	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$0	\$0	\$0	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,207	\$3,952	\$2,235	\$3,664	66.1%	-7.3%	64.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$1,315	\$2,340	\$4,520	\$4,658	254.2%	99.0%	3.1%
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$0	\$0	\$0	NA	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$3,982	\$2,560	NA	NA	-35.7%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$194,054	\$115,999	\$120,747	NA	-37.8%	4.1%
25890	Central Services	Other Technology Services	\$0	\$0	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$442,089	\$573,043	\$557,567	\$562,966	27.3%	-1.8%	1.0%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$15,339	\$8,884	\$6,815	\$4,037	-73.7%	-54.6%	-40.8%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$168,419	\$93,423	\$273,778	\$183,088	8.7%	96.0%	-33.1%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$0	\$9,835	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$77,219	\$45,551	\$164,413	\$51,695	-33.1%	13.5%	-68.6%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$0	\$0	\$0	NA	NA	NA
27100	Student Transportation	Vehicle Operation	\$105,767	\$120,499	\$149,429	\$150,266	42.1%	24.7%	0.6%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$67,400	\$70,392	\$89,045	\$82,941	23.1%	17.8%	-6.9%
27400	Student Transportation	Purchase of School Buses	\$56,574	\$0	\$91,445	\$86,177	52.3%	NA	-5.8%

School Corporation Expenditures by Account
Biannual Financial Report Data
Daleville Community Schools (1940)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
27700 Student Transportation Contracted Transportation Services	\$40,915	\$89,820	\$40,973	\$40,624	-0.7%	-54.8%	-0.9%
27900 Student Transportation Other Student Transportation Services	\$1,072	\$871	\$1,013	\$683	-36.3%	-21.6%	-32.6%
31200 Food Services Operations Food Preparation and Dispensing	\$102,032	\$148,603	\$162,020	\$161,601	58.4%	8.7%	-0.3%
31400 Food Services Operations Food Purchases	\$111,493	\$147,768	\$197,950	\$216,486	94.2%	46.5%	9.4%
31900 Food Services Operations Other Food Services	\$6,638	\$13,402	\$36,426	\$29,960	351.3%	123.5%	-17.8%
Overhead and Operational Total	\$1,887,327	\$1,827,706	\$2,172,158	\$1,993,530	5.6%	9.1%	-8.2%
Non Operational							
33100 Community Service Operations Direction of Community Services	\$0	\$0	\$0	\$0	NA	NA	NA
33200 Category not Specified Community Recreation	\$1,500	\$0	\$0	\$0	NA	NA	NA
33400 Category not Specified Athletic Coaches	\$65,429	\$80,070	\$81,172	\$97,313	48.7%	21.5%	19.9%
33990 Other Community Services Other	\$0	\$0	\$0	\$0	NA	NA	NA
40200 Category not Specified Equip. Purch. over Schl's Capit. Thresh.	\$0	\$0	\$0	\$0	NA	NA	NA
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$51,997	\$13,395	\$18,998	\$111,796	115.0%	734.6%	488.5%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$113	\$113	\$263	\$105	-7.1%	-6.9%	-60.1%
46000 Category not Specified Purchase of Moveable Equipment	\$660	\$6,417	\$4,451	\$610	-7.6%	-90.5%	-86.3%
51100 Principal on Debt Bonds	\$67,013	\$50,000	\$60,000	\$60,000	-10.5%	20.0%	0.0%
52100 Interest on Debt Bonds	\$0	\$22,014	\$10,386	\$7,519	NA	-65.8%	-27.6%
53300 Lease Rental School Buses-Principal	\$0	\$0	\$0	\$0	NA	NA	NA
53350 Lease Rental School Buses-Interest	\$0	\$0	\$0	\$0	NA	NA	NA
53450 Lease Rental Other-Interest	\$0	\$0	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$57,635	\$42,905	\$23,402	\$18,017	-68.7%	-58.0%	-23.0%
60150 Category not Specified Donations to foundations	\$0	\$0	\$0	\$0	NA	NA	NA
Non Operational Total	\$244,347	\$214,913	\$198,672	\$295,359	20.9%	37.4%	48.7%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$13,857	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$2,821	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$7,198	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$150,778	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$27,872	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$52,784	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$0	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$0	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$0	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$201,874	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$41,997	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$57,334	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$1,021	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$156	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$181	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$557,872	\$0	\$0	\$0	NA	NA	NA